ID: CCA-311945-09 Number: **200914045**Release Date: 4/3/2009

Office:

UILC: 7436.03-01

From:

Sent: Wednesday, March 11, 2009 9:44 AM

To: Cc:

**Subject:** 7436 and (d)(1)

we confirmed that 7436 does not apply to (d)(1) employers based on the language of the Code section, so IRS can directly assess against (d)(1).